

E-FILED: 3/8/10

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**UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

NYLA McINTYRE, et al.,

Defendants.

CASE NO. CV 09-7017-GHK (RCx)

**JUDGMENT AND PERMANENT
INJUNCTION**

This matter having come before this Court on Plaintiff United States of America's ("Government") Motion for Default Judgment ("Motion") against Defendants Nyla McIntyre and Approved Financial Services (collectively, "Defendants");

AND, the Court having read and considered the pleadings, declarations and exhibits submitted in this matter and having reviewed such evidence as was presented in support of the Government's Motion;

AND, pursuant to our March 8, 2010 Order Granting the Motion for Default Judgment, and good cause appearing therefore, IT IS HEREBY **ADJUDGED** THAT:

(1) Pursuant to 26 U.S.C. § 7407, Defendant Nyla McIntyre, individually, and/or

1 doing business as Defendant Approved Financial Services, Inc., are permanently enjoined
2 from acting as federal tax return preparers for other persons or entities, from preparing or
3 filing federal tax returns or forms for other persons or entities, and from representing
4 others before the IRS;

5 (2) Pursuant to 26 U.S.C. § 7407, Defendants and their representatives, agents,
6 servants, employees, attorneys, independent contractors, and those persons in active
7 concert or participation with them, who receive actual notice of this injunction by service
8 or otherwise, are permanently enjoined from directly or indirectly: (a) preparing or filing,
9 or assisting in, or directing the preparation or filing of any federal income tax return,
10 amended income tax return, IRS Form 1099-OID, IRS Form Schedule B, or any other
11 related documents or forms for any other person or entity; and (b) engaging in activity
12 subject to penalty under 26 U.S.C. § 6694, including preparing tax returns for customers
13 reporting an understatement of liability due to an unreasonable position without
14 substantial authority.

15 (3) Pursuant to 26 U.S.C. § 7408, Defendants and their representatives, agents,
16 servants, employees, and anyone in active concert or participation with them, who receive
17 actual notice of this injunction by service or otherwise, are permanently enjoined from
18 directly or indirectly engaging in any activity subject to penalty under 26 U.S.C. § 6701,
19 specifically aiding or assisting in, procuring, or advising with respect to, the preparation
20 or presentation of any portion of a return, affidavit, claim, or other document, knowing or
21 having reason to believe that such portion will be used in connection with any material
22 matter arising under the internal revenue laws, and knowing that such portion (if so used)
23 will result in an understatement of the liability for tax of another person, including but not
24 limited to aiding or assisting in generating or procuring a fraudulent IRS Form 1099-OID
25 or fraudulent IRS Form Schedule B or advising any other person or entity on how to do
26 the same.

27 (4) Pursuant to 26 U.S.C. §§ 7402, 7407, 7408, Defendants are **ORDERED** to
28 contact by mail (and by email, if an email address is known), **within forty-five (45) days**

1 **hereof**, all persons who have purchased any products, services or advice associated with
2 the false or fraudulent tax scheme described in this complaint, enclosing a copy of this
3 Order against Defendants, and McIntyre **MUST FILE** with this Court a sworn certificate
4 stating that she has complied with this requirement **within sixty (60) days hereof**.

5 (5) Pursuant to 26 U.S.C. § 7402, Defendants are **ORDERED** to provide to
6 counsel for the Government **within forty-five (45) days hereof**, a list of all persons
7 (including name, mailing address, and phone number) for whom they have prepared
8 federal income tax returns or amended income tax returns, and who have purchased any
9 services or advice from Defendants in the **past three (3) years**.

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11 **IT IS SO ORDERED.**

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13 DATED: March 8, 2010

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17 GEORGE H. KING
18 United States District Judge
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